EXHIBIT 227

From: Jeffrey Rope
Sent: Saturday, May 3, 2008 12:28 PM
To: Gudrun S. Eyjolfsdottir <geyjolfsdottir@actavis.com>
Cc: Chris Young <CYoung@actavis.com>
Subject: RE: Fda update

Dear Gudrun

So far we have recommended the purchase of 3-4 new PTK presses with compaction force weight control and automated reject. These are identical to the 5 machines installed in Barnstaple.

We will also move the PTK3000 sitting in Riverview, to LF to run Digoxin, this press has automated compaction force weight control and will run at higher speeds allowing dedicated production.

All presses will be fitted with Metal checks and the Digoxin will have new Kramer dedusters to protect the operators and to reduce tablet dust and safety whilst packaging.

The compression rooms will be modified (roof heights) to enable top loading via drum lifters. The rooms will be refurbished to a standard to allow 12 - 18 months production.

Total cost is about US$1.6 Mn

Next week, Chris Dandy Scott Tony and David (Eng) will walk the plant as a team and recommended a list of actions that will be needed before the plant can startup, This will include checks on air balancing, maintenance and cleaning. Removal of wood is an issue, we may not be able to do this but we should try and eliminate as much as possible.

Removal of unnecessary equipment such as blenders and presses that are not required due to replacement or reduced volumes. This should reduce clutter and idle equipment lying around.

We will also review some critical SOP's. All compression SOP's will need to be rewritten (we can steal BST setup and operating procedures for identical machines). I want to review the in process checks etc.

I am very concerned about the washbays and coating areas. We may have to bring in a team to do some maintenance but we will have to decide that during the inspection.

The most controversial piece will be to reduce the production team headcount. In my view it is totally unacceptable that our people cannot read English operating procedures and batch records. How can operators sign for a step on the basis of translation? In my view English reading of a suitable standard is an absolute given and we should enforce that. I have spoken with Brenda (HR) and we can do this but we do need to be careful.

That's the action and intentions so far. Chris feel free to add anything.

I promised a 90 day plan but I have been working all day yesterday and today and will be again tomorrow with Aidan and his team on the presentation required for the MB meeting on Monday. I have a draft but it is out of date after last weeks visit so I need to update, this should be a discussion document that we all debate and buy into and then have one set of goals that we can align with and achieve.

Hope you are ok Gudrun and please call me if you need anything.

PS the OCR software is not working very well but I will try again later to translate the FDA notes.

Regards

Jeff

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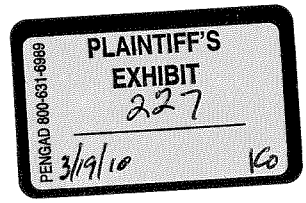

-----Original Message-----
From: Gudrun S. Eyjolfsdottir
Sent: 03 May 2008 16:50
To: Jeffrey Rope
Subject: Fda update

Dear Jeff
Can y provide me w a short summary of initiatives made so far in relasion of LiFalls e.g. Cleaning, fixing, new equipment ordered to be ordered, relocatio
Pl before mid day Sunday
If y have quest pl phone me
Reg gse